

**Hearing Date: September 27, 2007**  
**Hearing Time: 10:00 a.m. (prevailing Eastern time)**

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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
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DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
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DEBTORS' OMNIBUS REPLY IN SUPPORT OF TWENTIETH OMNIBUS OBJECTION  
PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007 TO CERTAIN (A) DUPLICATE  
AND AMENDED CLAIMS, (B) INSUFFICIENTLY DOCUMENTED CLAIMS, (C) CLAIMS NOT  
REFLECTED ON DEBTORS' BOOKS AND RECORDS, (D) UNTIMELY CLAIM, AND (E) CLAIMS  
SUBJECT TO MODIFICATION, TAX CLAIMS SUBJECT TO MODIFICATION, MODIFIED  
CLAIMS ASSERTING RECLAMATION, CONSENSUALLY MODIFIED AND REDUCED TORT  
CLAIMS, AND LIFT STAY PROCEDURES CLAIMS SUBJECT TO MODIFICATION

("DEBTORS' OMNIBUS REPLY IN SUPPORT OF TWENTIETH OMNIBUS CLAIMS OBJECTION")

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"),<sup>1</sup> hereby submit this omnibus reply in support of the Twentieth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate And Amended Claims, (B) Insufficiently Documented Claims, (C) Claims Not Reflected On Debtors' Books And Records, (D) Untimely Claim, And (E) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, Consensually Modified And Reduced Tort Claims, And Lift Stay Procedures Claims Subject To Modification (Docket No. 9151) (the "Twentieth Omnibus Claims Objection"), and respectfully represent as follows:

1. The Debtors filed the Twentieth Omnibus Claims Objection on August 24, 2007, seeking entry of an order (a) disallowing and expunging certain "Claims," as that term is defined in 11 U.S.C. § 101(5), because they are duplicative of other Claims or have been amended or superseded by later-filed Claims, they contain insufficient documentation in support of the Claims asserted, it contains insufficient documentation in support of the Claim asserted and was untimely filed pursuant to the Bar Date Order, they assert liabilities or dollar amounts that are not reflected on the Debtors' books and records, they assert liabilities or dollar amounts that are not reflected on the Debtors' books and records and were untimely filed pursuant to the Bar Date Order, they assert liabilities of taxing authorities that are not reflected on the Debtors' books and records, they assert liabilities of taxing authorities that are not reflected on the Debtors' books and records and were untimely filed pursuant to the Bar Date Order, they were

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<sup>1</sup> Capitalized terms used and not otherwise defined herein have the meanings ascribed to them in the Twentieth Omnibus Claims Objection.

untimely pursuant to the Bar Date Order, (b) revising the asserted amount or classification, and/or changing the identity of the alleged Debtor with respect to certain Claims, certain Claims filed taxing authorities, certain Claims, some of which are subject to an agreement between the claimant and the Debtors relating to the valid amount of each claimant's reclamation demand, some of which are subject to certain reserved defenses, and some of which are held by claimants who are deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand, (c) consensually revising the asserted amount, and/or changing the identity of the alleged Debtor, with respect to certain Claims, which assert certain tort liabilities, or (d) revising the asserted amount with respect to certain Claims which are the subject of pending settlement pursuant to the Lift Stay Order.

2. The Debtors sent to each claimant whose proof of claim is subject to an objection pursuant to the Twentieth Omnibus Claims Objection a personalized Notice Of Objection To Claim, which specifically identified such claimant's proof of claim that is subject to an objection and the basis for such objection. Responses to the Twentieth Omnibus Claims Objection were due by 4:00 p.m. (prevailing Eastern time) on September 20, 2007.

3. As of September 25, 2007 at 12:00 p.m. (prevailing Eastern time), the Debtors had received 41 timely-filed formal docketed responses and two undocketed responses (collectively, the "Responses") to the Twentieth Omnibus Claims Objection. In the aggregate, the Responses cover 61 Claims. A chart summarizing each of the Responses is attached hereto as Exhibit A.

4. The Debtors believe that two of the Responses (the "Resolved Responses") have been resolved. One of these pertains to a Claim filed by a taxing authority for which the Debtors seek to modify the asserted amount of the claim, but do not seek to modify the

classification or change the identity of the Debtor. The second of these Resolved Responses pertains to a Claim filed by an entity for which the Debtors also seek to modify the asserted amount of the claim, but do not seek to modify the classification or change the identity of the Debtor. The respondents indicated in the Resolved Responses that they consented to the relief requested in the Twentieth Omnibus Claims Objections with respect to their Claims.

5. Accordingly, as reflected in the revised proposed order, a copy of which is attached hereto as Exhibit B (the "Revised Order"), the Debtors do not seek to adjourn the hearing with respect to the Claims subject to the Resolved Responses, but rather seek the relief requested in the Twentieth Omnibus Claims Objection with respect to these Claims.

6. Pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections to Claims (Docket No. 6089) entered on December 6, 2006 (the "Claims Objection Procedures Order"), the hearing with respect to each of the Claims for which a Response was filed, other than the Resolved Responses, will be adjourned to a sufficiency hearing or claims objection hearing, as appropriate, to determine the disposition of each such Claim. The Revised Order reflects the adjournment of the hearing with respect to each of the Claims for which a Response was filed, other than the Resolved Responses, to a future hearing date pursuant to the Claims Objection Procedures Order; provided, however, that such adjournment will be without prejudice to the Debtors' right to assert that any of such Responses was untimely or otherwise deficient under the Claims Objection Procedures Order.

7. As set forth on Exhibit A hereto, the Debtors have agreed to adjourn to a future date the claims hearing with respect to the 59 Claims for which Responses were filed. The

revised proposed order, a copy of which is attached hereto as Exhibit B (the "Revised Order"),<sup>2</sup> reflects the adjournment of the hearings with respect to the Claims for which Responses were filed.

8. The Revised Order reflects the adjournment of the hearing with respect to each of the Claims for which a Response was filed to a future hearing date pursuant to the Claims Objection Procedures Order; provided, however, that such adjournment will be without prejudice to the Debtors' right to assert that any of such Responses was untimely or otherwise deficient under the Claims Objection Procedures Order.

9. In addition to the Responses, the Debtors also received informal letters, e-mails, and telephone calls from various parties questioning the relief requested with the Twentieth Omnibus Claims Objection and seeking to reserve certain of their rights with respect thereto (the "Informal Responses"). The Debtors believe that all the concerns expressed by the Informal Responses have been adequately resolved.

10. Except for those Claims that have been adjourned to future hearing dates, the Debtors believe that the Revised Order adequately addresses the issues raised by the respondents. Thus, the Debtors request that the Court grant the relief requested by the Debtors and enter the Revised Order.

WHEREFORE the Debtors respectfully request that this Court enter an order (a) sustaining the Twentieth Omnibus Claims Objection, subject to the modifications made to the Revised Order, (b) adjourning the hearing with respect to all Claims for which a Response was

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<sup>2</sup> Attached hereto as Exhibit C is a copy of the Revised Order marked to show revisions to the form of proposed order that was submitted with the Twentieth Omnibus Claims Objection.

filed pursuant to the Claims Objection Procedures Order, and (c) granting the Debtors such other  
and further relief as is just.

Dated: New York, New York  
September 26, 2007

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